

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Tuesday 28th May, 2019

No. 236

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 22/2019 – State Tax

Date: 23.04.2019

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Sikkim Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [notification No. 74/2018-State Tax, dated the 31st December, 2018], shall come into force.

**Manoj Rai
Additional Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.**